

**292.1 Definitions.**

As used in [this chapter](#), unless the context otherwise requires:

1. “*Capacity per pupil*” means the sum of a school district’s property tax infrastructure capacity per pupil and the sales tax capacity per pupil.
2. “*Committee*” means the school budget review committee established in [section 257.30](#).
3. “*Department*” means the department of education established in [section 256.1](#).
4. “*Fund*” means the school infrastructure fund created in [section 12.82](#).
5. “*Local match percentage*” means a percentage equivalent to either of the following, whichever is less:
  - a. Fifty percent.
  - b. The quotient of a school district’s capacity per pupil divided by the capacity per pupil of the school district at the fortieth percentile, multiplied by fifty percent, except that the percentage in this paragraph shall not be less than twenty percent.
6. “*Program*” means the school infrastructure program established in [section 292.2](#).
7. “*Property tax infrastructure capacity per pupil*” means the sum of a school district’s levies under [sections 298.2](#) and [298.18](#) when the levies are imposed to the maximum extent allowable under law in the budget year divided by the school district’s basic enrollment for the budget year.
8. “*Sales tax capacity per pupil*” means the estimated amount of revenues that a school district receives or would receive from the secure an advanced vision for education fund pursuant to [section 423F2](#), divided by the school district’s basic enrollment for the budget year.
9. “*School infrastructure*” means activities initiated on or after July 1, 2000, as authorized in [section 296.1](#) but does not include those activities related to stadiums, bus barns, a home or homes of a teacher or superintendent, procuring and improving a site for an athletic field, or improving a site already owned for an athletic field.  
[2000 Acts, ch 1174, §26; 2008 Acts, ch 1134, §39](#)